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September 29, 2015

Brian Jones
Campaign Finance Analyst
Federal Election Commission
999 E Street, N.W.
Washington, DC 20463

RE: Defend America PAC (a multi candidate committee)
Identification Number: C00325993

Reference: AUGUST MONTHLY REPORT (07/01/2015 TO 7/31/2015)

Dear Mr. Jones:

I am in receipt of and thank you for your letter dated August 31, 2015 regarding your review of the above referenced report.

1.As per our recent telephone conversation, the committee has filed an amended August report. The committee clarified the purpose and/or account for the contribution to the National Republican Senatorial Committee stating the purpose for the Line 23 disbursement for the NRSC "Headquarters Account? which I understand from our conversation does not exceed the limits as it for a separate "headquarters account?.

2.With regard to the Marco Rubio Line 23 "refund of contribution dated 11/21/14?, we have amended our report to correctly report the refund on Line 16. As we discussed, we have switched to a new reporting software and due to a technical error we were unable to correctly show the Line 16 transaction on the original report, however the programmer corrected the issue. As such, we amended our August monthly report and subsequently amended the September monthly report due to the change in column B totals on the summary pages.

Please do not hesitate to contact me should you need any additional information. Thank you again for your assistance in this matter.

Sincerely,

John Lloyd
Treasurer
